

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	02: 05cv1652
)	
ANTOINE F. CAWOG AND)	
AURORA CAWOG,)	
)	
Defendants.)	

MEMORANDUM ORDER OF COURT

Presently pending before the Court for disposition is the MOTION FOR POST TRIAL RELIEF filed by Defendants, Antoine F. Cawog and Aurora Cawog, filed pursuant to Federal Rules of Civil Procedure 59 (“New Trials; Amendment of Judgment”) and 6(e) (“Additional Time After Certain Kinds of Service”).

Defendants ask the Court for reconsideration of the Memorandum Opinion and Order of Court entered June 15, 2006, in which their objections to the motion for entry of default were denied. Defendants also ask the Court to reconsider the Order of Sale which was entered on June 15, 2006, as well.

Generally a motion for reconsideration will only be granted if: (1) there has been an intervening change in controlling law; (2) new evidence, which was not previously available, has become available; or (3) necessary to correct a clear error of law or to prevent manifest injustice. *Hirsch Corp. v. Zlotnicki*, 779 F.2d 906, 909 (3d Cir. 1985), *cert. denied*, 47 U.S. 1171 (1986).

Defendants do not argue that there has been an intervening change in controlling law; that new evidence has become available; or that reconsideration is necessary to correct a clear

error of law or to prevent manifest injustice. Rather, Defendants continue to argue that “the proper procedure as set forth in I.R.C. 6334 and the Regulations pursuant thereto (Reg. 301.6334-1 (d) was not followed to the detriment of the defendants.” Mot. at ¶ 2. The Court notes that Defendants’ arguments are very similar, if not identical, to the arguments presented in their objections to the motion for entry of default, filed on May 25, 2006; said arguments were previously given due consideration and rejected by the Court. Therefore, the Court finds that the arguments raised in the instant motion do not warrant further analytical discussion.

Fatal to the pending motion, nothing new has been added to the record by the Motion for Post Trial Relief to warrant reconsideration of the Memorandum Opinion and Order of June 15, 2006, or the Order of Sale entered on June 15, 2006.

AND NOW, this 30th day of June, 2006, it is hereby **ORDERED, ADJUDGED, AND DECREED** that the MOTION FOR POST TRIAL RELIEF filed by Defendants is hereby **DENIED**.

BY THE COURT:

s/Terrence F. McVerry
United States District Court Judge

cc: R. Scott Clarke,
United States Department of Justice
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